

Solid Waste Management Division – Groundwater Remediation

DESCRIPTION OF MAJOR SERVICES

The Groundwater Remediation Fund provides environmental mitigation activities (e.g., landfill gas extraction and groundwater remediation created by the landfill) at closed and inactive county landfill sites for the health and safety of the public. This fund accounts for the expenses and revenues related to these environmental remediation activities.

No projects are budgeted for 2005-06 due to the lack of a funding source.

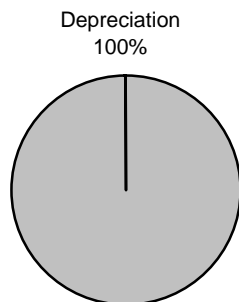
There is no staffing associated with this budget unit.

BUDGET AND WORKLOAD HISTORY

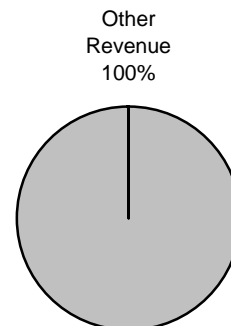
	Actual 2003-04	Budget 2004-05	Estimate 2004-05	Proposed 2005-06
Appropriation	2,622,486	9,832,790	5,456,286	568,886
Departmental Revenue	3,909,790	9,089,463	10,099,937	568,886
Revenue Over/(Under) Expense	1,287,304	(743,327)	4,643,651	-
Fixed Assets	1,883,221	5,143,053	5,694,120	-
Unrestricted Net Assets Available at Year End	20,185		-	

The amount estimated in 2004-05 for depreciation expense is vastly under budget due to the effects of GASB 18, which requires the recalculation of landfill depreciation whenever a new cell becomes available to accept waste. However, this does not impact the financial resources of the Solid Waste Management Division because depreciation expense is a non-cash transaction that is adjusted annually merely for accounting purposes. The remaining estimated expenses for this Fund are approximately \$1.5 million more than budget primarily due to the Groundwater Treatment System for Perchlorate and VOC's Project near the Mid-Valley Sanitary Landfill. Estimated revenues are approximately \$1 million greater than budget primarily as a result of additional operating transfers from the SWMD operations fund to finance project costs.

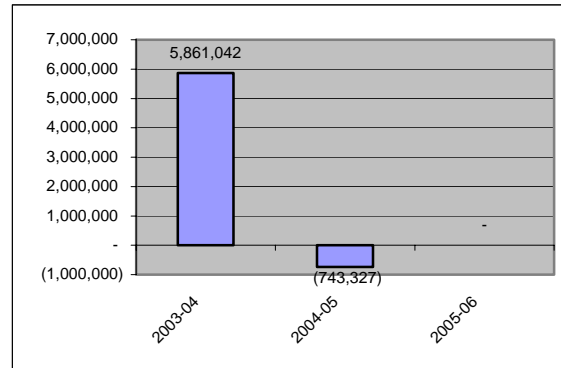
2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



2005-06 BREAKDOWN BY FINANCING SOURCE



2005-06 REVENUE OVER/(UNDER) TREND CHART



GROUP: Econ Dev/Public Svc
 DEPARTMENT: Public Works - Solid Waste Mgmt
 FUND: Groundwater Remediation Fund

BUDGET UNIT: EAL SWM
 FUNCTION: Health & Sanitation
 ACTIVITY: Sanitation

ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
Appropriation							
Services and Supplies	4,887,400	3,966,595	-	-	3,966,595	(3,966,595)	-
Total Appropriation	4,887,400	3,966,595	-	-	3,966,595	(3,966,595)	-
Depreciation	568,886	5,866,195	-	-	5,866,195	(5,297,309)	568,886
Total Requirements	5,456,286	9,832,790	-	-	9,832,790	(9,263,904)	568,886
Departmental Revenue							
Use Of Money and Prop	12,000	20,000	-	-	20,000	(8,000)	12,000
Other Revenue	500,000	-	-	-	-	-	-
Total Revenue	512,000	20,000	-	-	20,000	(8,000)	12,000
Operating Transfers In	9,587,937	9,069,463	-	-	9,069,463	(8,512,577)	556,886
Total Financing Sources	10,099,937	9,089,463	-	-	9,089,463	(8,520,577)	568,886
Rev Over/(Under) Exp	4,643,651	(743,327)	-	-	(743,327)	743,327	-
Fixed Asset							
Improvement to Land	5,694,120	5,143,053	-	-	5,143,053	(5,143,053)	-
Total Fixed Assets	5,694,120	5,143,053	-	-	5,143,053	(5,143,053)	-



DEPARTMENT: Public Works - Solid Waste Mgmt
 FUND: Groundwater Remediation Fund
 BUDGET UNIT: EAL SWM

SCHEDULE A

DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment		Budgeted Staffing	Appropriation	Departmental Revenue	Revenue Over/ (Under) Exp
1.	Services and Supplies No projects nor associated costs can be budgeted in 2005-06 until a funding source can be identified.		(3,966,595)	-	3,966,595
2.	Depreciation The amount estimated in 2004-05 for depreciation expense is vastly under budget due to the effects of GASB 18, which requires the recalculation of landfill depreciation whenever a new cell becomes available to accept waste. This does not impact the financial resources of the Solid Waste Management Division because depreciation expense is a non-cash transaction that is adjusted annually merely for accounting purposes.	-	(5,297,309)	-	5,297,309
3.	Revenue From Use of Money and Property Decrease in interest on average daily bank balance.	-	-	(8,000)	(8,000)
4.	Operating Transfers In Fund EAA will provide funding of \$547,886 to cover the deficit due to the reporting of Depreciation [net of revenues] in 2005-06. Due to requirements and restrictions of the CIWMB, Operating Transfers In from Fund EAN - Financial Assurance to fund projects were decreased by (\$9,060,463) in 2004-05. No projects nor associated costs can be budgeted in 2005-06 until a funding source can be identified. The net result of these actions is a decrease in Operating Transfers for 2005-06 of (\$8,512,577).	-	-	(8,512,577)	(8,512,577)
Total		-	(9,263,904)	(8,520,577)	743,327

DEPARTMENT RECOMMENDED CHANGES IN FIXED ASSETS

Brief Description of Change		Appropriation
1.	Improvements to Land No projects nor associated costs can be budgeted in 2005-06 until a funding source can be identified.	(5,143,053)
Total		(5,143,053)

